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**BAYOU PLAZERINE AND WILCOFF SANITY
ORANGE DISTRICT**

FINANCIAL REPORT

DECEMBER 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/1/98 6-3-98

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INDEPENDENT ACCOUNTANT'S REPORT

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The Board of Commissioners
 of the Bayou LaPlaque and Miroff
 Gravity Drainage District
 Church Point, Louisiana

We have compiled the accompanying general purpose financial statements of the Bayou LaPlaque and Miroff Gravity Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 1997 and the supplementary schedule, as listed in the table of contents. These financial statements and supplementary schedule, which is presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements and supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedule and, accordingly, we do not express an opinion or any other form of assurance on them.

Broussard, Poché, Lewis & Bureau, L.L.P.

City of
 Lafayette, Louisiana 70501-0000
 Lake St. Charles, LA 70066
 Slusher St. Dennis, LA 70501
 Slusher St. Natchez, LA 70576
 Slusher St. Lake, LA 70001
 Slusher St. Washoula, LA 70590
 Slusher St. Bayou, LA 70501
 Slusher St. Slusher, LA 70501

Crowley, Louisiana
 May 8, 1998

Member of American Institute of
 Certified Public Accountants
 Society of Accountants in the Gulf
 State Accountants

BAVCO PLOWING AND MISC. GRAVITY DRAINAGE DISTRICT
ACATA PARISH POLICE JURY

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1997
 See Accountant's Compilation Report

ASSETS	Governmental <u>Fund</u> General <u>Fund</u>	Account Group General Fixed Assets	Total Governmental <u>Units</u>
Cash	\$ 39,340	\$ -	\$ 39,340
Certificates of deposit	446,300	-	446,300
Receivables	61,990	-	61,990
Equipment	<u> -</u>	<u>3,100</u>	<u>3,100</u>
Total assets	<u>\$147,630</u>	<u>\$ 3,100</u>	<u>\$150,730</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Payroll taxes payable	\$ 164	\$ -	\$ 164
Vendor fund payable	<u>1,822</u>	<u> -</u>	<u>1,822</u>
Total liabilities	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ 2,086</u>
Fund equity:			
Investment in general fixed assets	\$ -	\$ 3,100	\$ 3,100
Fund balance:			
Unreserved - undesignated	<u>255,543</u>	<u> -</u>	<u>255,543</u>
Total fund equity	<u>\$255,543</u>	<u>\$ 3,100</u>	<u>\$258,643</u>
Total liabilities and fund equity	<u>\$257,629</u>	<u>\$ 3,100</u>	<u>\$260,729</u>

See Notes to Financial Statements.

MAVOU FLAQUIMINE AND WIRREFF GRAVITY MARSHALL DISTRICT
MAADA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
GENERAL FUND

Year Ended December 31, 1997
See Accountant's Compilation Report

Revenues:	
Taxes:	
Ad valorem	\$ 81,710
Intergovernmental:	
State revenue sharing	10,000
Interest income	35,779
Other	<u>500</u>
Total revenues	\$128,000
Expenditures:	
Current:	
Public works	<u>89,181</u>
Excess of revenues over expenditures	\$ 39,819
Fund balance, beginning	<u>185,633</u>
Fund balance, ending	<u>225,452</u>

See Notes to Financial Statements.

BAVCO FLAGSHIP AND WINDY GRAVITY DRAINAGE DISTRICT
 AGADA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND

Year Ended December 31, 1993
 See Accountant's Compilation Report

	Budget	Actual	Variance - Favorable Unfavorable
Revenues:			
Taxes:			
Ad valorem	\$ 50,000	\$ 51,700	\$ 1,700
Intergovernmental:			
State revenue sharing	10,000	10,000	00
Interest income	21,000	25,770	4,770
Other	-	320	320
Total revenues	\$121,000	\$128,770	\$ 7,770
Expenditures:			
Current:			
Public works:			
Salaries and related benefits	\$ 8,000	\$ 8,300	\$ (300)
Fuel dues paid to board of commissioners	3,000	3,400	400
Insurance	3,000	3,100	(100)
Supplies and maintenance	60,300	60,000	3,000
Engineering	4,000	4,000	-
Legal and accounting	1,000	1,000	-
Other	1,300	1,400	(1,000)
Total expenditures	\$ 80,600	\$ 80,100	\$ 5,000
Excess of revenues over expenditures	\$ 40,400	\$ 48,670	\$ 8,000
Fund balance, beginning	720,633	720,633	-
Fund balance, ending	\$761,033	\$769,303	\$ 8,270

See Notes to Financial Statements.

**BAYOU FLAQUELINE AND WIRIPEP GRAVITY DRAINAGE DISTRICT
ACADIA PARISH POLICE JURY**

**NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report**

Note 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 18:1807, the Drainage District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Drainage District was created under the authority of Louisiana Revised Statute 18:1751-1801 and was established for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals.

In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

Reporting entity:

In conformance with GASB Codification Section 1000, the Drainage District is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying general purpose financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

Fund accounting:

The accounts of the Drainage District are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equip, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are conducted. The governmental funds presented in the financial statements are described as follows:

NOTES TO FINANCIAL STATEMENTS
San Accountant's Compilation Report

General Fund:

The general fund is the general operating fund of the Drainage District. It accounts for all financial resources except those required to be accounted for in other funds.

General fixed assets and long-term obligations:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost and donated fixed assets are valued at fair market value as of the date of donation. Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

The Drainage District does not have any general long-term debt.

Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable in accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to be used to pay liabilities of the current period.

Revenues:

Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the following year. Interest is recorded when earned.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Budget practices:

Louisiana law exempts all special districts created by December 31, 1974, from the requirements of the Local Government Budget Act. The District was created prior to December 31, 1974, and, accordingly, is exempt from the budgetary requirements. However, management has decided to adopt a budget for management control purposes. Thus, the accompanying financial statements include comparisons of revenues and expenditures to budget for the year ended December 31, 1997.

The budgeted revenue and expenditures are based on current figures and past experience. They are discussed, approved, and adopted and amended as necessary by the Board of Commissioners at the regular monthly meetings. The budget is prepared on a basis consistent with generally accepted accounting principles. All appropriations lapse at year-end. The District does not use encumbrance accounting. The budget as presented is as amended by the Board in open meeting.

Cash and certificates of deposit:

The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any domestic and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1997 were secured as follows:

	<u>Cash</u> <u>Balance</u>	<u>FICO</u> <u>Insurance</u>	<u>Balance</u> <u>Insured</u>
General deposit	\$ 29,618	\$ 29,618	\$ -
Certificates of deposit	<u>466,800</u>	<u>466,800</u>	<u>466,800</u>
	<u>\$496,418</u>	<u>\$496,418</u>	<u>\$466,800</u>
Securities pledged and held by the custodial bank in the name of the bank			<u>466,800</u>
Excess of FICO insurance plus pledged securities over cash and certificates of deposit:			<u>\$200,000</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Total column:

The total column on the combined financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. The data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Statement</u>
Balance, December 31, 1996	\$ 5,180
Additions	<u> </u>
Balance, December 31, 1997	<u>\$ 5,180</u>

Note 3. Receivables

The General Fund has the following receivables at December 31, 1997:

Ad valorem	\$ 65,817
State revenue sharing	<u>18,063</u>
	<u>\$ 83,880</u>

BAYOU PLASTERING AND WIRING GRAVITY SEWERAGE DISTRICT
ACADEA PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS
Year Ended December 31, 1993
See Accountant's Compliance Report

Donald Higgishothen	\$	720
Wade Dulakomany		480
Benji Boone, Jr.		480
Bernard Bergeron		480
Lowry Daughters		720
		<u>2,880</u>

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature.

The commissioners are paid \$60 for each day employed in the services of the District.



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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The Board of Commissioners
of the Bayou Fingamine and Miroff
Gravity Drainage District
Gravity Drainage District
Church Point, Louisiana.

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Opaltona, LA

(504) 840-8117

Abbeville, LA

(504) 884-1227

New Iberia, LA

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Church Point, LA

(504) 884-6667

Monroe, LA

(504) 846-6470

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W. John Broussard, CPA

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We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Bayou Fingamine and Miroff Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayou Fingamine and Miroff Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Arbitration Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000 (\$7,500 if after August 15, 1997), or public works exceeding \$50,000 (\$100,000 if after August 15, 1997), and determine whether such purchases were made in accordance with LA-85 38-2311-2311 (the public bid law).

There were not any expenditures made during the period for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-88 42-1105-1214 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list of board members including the stated information.

Member, American Institute of
Certified Public Accountants
Member, Louisiana Institute
of Certified Public Accountants

The Board of Commissioners
of the Upper Merionide and Wilkoff
Sanitary Drainage District.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.
4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (I) were also included on the listing obtained from management in agreed-upon procedure (II) as immediate family members.

Some of the employees included on the list of employees provided by management [agreed-upon procedure (I)] appeared on the list provided by management in agreed-upon procedure (II).

Budgeting

3. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amendment made to the budget during the period covered.
4. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget and amendments to the minutes of meetings held on November 13, 1996 and December 3, 1997, respectively.
5. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. For the year ended December 31, 1997, actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

6. Randomly select six disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

The Board of Commissioners
of the Bayou LaPlaque and Wilkoff
Gravity Drainage District

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the minutes of the Board meetings indicated that each of the six selected disbursements was approved by the Board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by MS-BS 42:1 through 42:12 (the open meetings law).

Bayou LaPlaque and Wilkoff Gravity Drainage District advertises each meeting in The Church Point News. Clippings of the publications were inspected to verify compliance.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We examined copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

12. Review any prior year suggestions, recommendations, and/or comments and indicate the action to which such matters have been resolved.

The report from the prior year did not have any suggestions, recommendations, and/or comments.

The Board of Commissioners
of the Bayou Plaquemine and Minoff
Gravity Drainage District

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Bayou Plaquemine and Minoff Gravity Drainage District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Broussard, Piche, Lewis & Lewis LLP

Crowley, Louisiana
May 8, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

April 3, 1996 Date

BOURSIER, POORE, LEMIS & BENOIT

P. O. DRAWER 302

MONROE, LA 70002

(Auditors)

In connection with your compilation of our financial statements as of 12-31-97 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 12-31-97 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1109.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:38.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:483, and/or 38:60, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1418-20.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and AG opinion 79-728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contractions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Shelene T. Howard Secretary 4/18/98 Date

Treasurer _____ Date

Barb Whitlaw-Wright President 4/16/98 Date